

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

MICHAEL T. HUTCHISON,

Civ. No. 04-6372-CO
O R D E R

Plaintiff,

vs.

MARION COUNTY TAX OFFICE, MARION
COUNTY BOARD OF COMMISSIONERS,
et al.,

Defendants.

AIKEN, Judge:

Magistrate Judge Cooney filed his Findings and Recommendation on November 21, 2005. The matter is now before me pursuant to 28 U.S.C. § 636(b)(1)(B) and Fed. R. Civ. P. 72(b). When a party objects to any portion of the Magistrate's Findings and Recommendation, the district court must make a de novo determination of that portion of the Magistrate's report. 28 U.S.C. § 636(b)(1)(B); McDonnell Douglas Corp. v. Commodore Business Machines, 656 F.2d 1309, 1313 (9th Cir. 1981), cert. denied, 455 U.S. 920 (1982).

Plaintiff has timely filed objections. I have, therefore, given the file of this case a de novo review. This court underscores Judge Cooney's finding that all documents pertaining

1 to the foreclosure and sale of plaintiff's property were attached
2 to the affidavits submitted with defendants' motion for summary
3 judgment. Further, plaintiff fails to provide any evidence
4 whatsoever showing that he had, in fact, paid his taxes in a
5 timely matter, or that he was not provided the notice required
6 under Oregon law in order to foreclose on tax-delinquent
7 properties.

8 Therefore, I ADOPT the Magistrate's Findings and
9 Recommendation (doc. 28) that defendants' summary judgment motion
10 (doc. 19) and motion to dismiss (doc. 16) are granted and this
11 case is dismissed with prejudice.

12 IT IS SO ORDERED.

13 Dated this 10 day of January 2006.

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17 /s/ Ann Aiken
18 Ann Aiken
19 United States District Judge
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